

## **Exhibit 9**

Selskabsskatteloven:

§ 2. Skattepligt i henhold til denne lov påhviler endvidere selskaber og foreninger m.v. som nævnt i § 1, stk. 1, der har hjemsted i udlandet, for så vidt de

Stk. 3. Skattepligten i medfør af stk. 1, litra b og f, omfatter alene indtægter fra de dér nævnte indkomstkilder. Indkomstskatten i medfør af stk. 1, litra c, udgør 22 pct. af de samlede udbytter eller afståelsessummer. Indkomstskatten udgør dog 15 pct. af udbytter eller afståelsessummer, hvis den kompetente myndighed i den stat, i Grønland eller på Færøerne, hvor selskabet m.v. er hjemmehørende, skal udveksle oplysninger med de danske myndigheder efter en dobbeltbeskatningsoverenskomst, en anden international overenskomst eller konvention eller en administrativt indgået aftale om bistand i skattesager. Skattepligten er endeligt opfyldt ved den i henhold til kildeskattelovens § 65 foretagne indeholdelse af udbytteskat eller den skat, der skal betales i henhold til kildeskattelovens § 65 A, stk. 1. Det er en betingelse for anvendelsen af 3. pkt., at selskabet m.v. ejer mindre end 10 pct. af aktiekapitalen i det udbyttegivende selskab. Hvis selskabet m.v. er hjemmehørende i et land uden for EU, er det endvidere en betingelse, at det sammen med koncernforbundne parter, jf. ligningslovens § 2, ejer mindre end 10 pct. af aktiekapitalen i det udbyttegivende selskab. 2.-6. pkt. omfatter også selskaber, der er hjemmehørende i en fremmed stat, i Grønland eller på Færøerne efter en dobbeltbeskatningsoverenskomst. Indkomstskatten i medfør af stk. 1, litra d og h, udgør 22 pct. af renterne og afståelsessummerne. Skattepligten er endeligt opfyldt ved den i henhold til kildeskattelovens § 65 D foretagne indeholdelse af renteskat. Skattepligten i medfør af stk. 1, litra e, er endeligt opfyldt ved den skat, der er betalt i henhold til kildeskattelovens § 65 B. Indkomstskatten i henhold til stk. 1, litra g, udgør 22 pct. af royaltybeløbet. Skattepligten er endeligt opfyldt ved den i henhold til kildeskattelovens § 65 C foretagne indeholdelse af royaltyskat.

## **The Danish Corporation Tax Act**

§ 2. In accordance with this Act, companies and associations, etc. as mentioned in § 1, para. 1, which have their registered office in another country, are also liable for tax, in so far as they,

Para. 3. The tax liability pursuant to para. 1(b) and (f) only include income from the sources of income referred to therein. The income tax pursuant to para. 1(c) amounts to 22% of the total dividends or compensation. The income tax, however, amounts to 15% of dividends or compensation if the competent authority of the State, Greenland or the Faroe Islands, where the company etc. is resident, must exchange information with the Danish authorities under a double taxation agreement, another international agreement or convention or an administrative agreement on tax assistance. The tax liability is satisfied by the withholding of tax according the provisions of § 65 of the Danish Withholding Tax Act (Income Tax Act) on dividends or by the income tax payable under § 65a, para. 1 of the Danish Withholding Tax Act (Income Tax Act). It is a condition for the application of pt. 3 that the company, etc. owns less than 10% of the share capital of the distributing company. If the company etc. is resident in a non-EU country, it is also a condition that it, together with other group-associated parties, cf. § 2 of the Danish Tax Assessment Act, owns less than 10% of the share capital of the distributing company. Pts. 2-6 also include companies resident in a foreign state, Greenland or the Faroe Islands pursuant to a double taxation agreement. The income tax due pursuant to para. 1(d) and (h), amount to 22% of the interest or compensation received. The tax liability is finally satisfied by the withholding tax on interest levied pursuant to § 65d of the Danish Withholding Tax Act. The tax liability pursuant to para. 1(e) is finally satisfied by the tax paid pursuant to § 65b of the Danish Withholding Tax Act. The income tax pursuant to para. 1(g) amounts to 22% of the royalties. The tax liability is finally satisfied by the tax on royalties levied pursuant to § 65c of the Danish Withholding Tax Act.



### Certification of Translation

I, the undersigned, Elena Michalski, Senior Production Manager of Compass Languages, a professional translation agency based at 147 Old Solomons Island Rd, Suite 302, Annapolis, MD 21401 (EIN: 134194307) certify that the content of the following original document(s):

- Kildeskatteloven sec. 65 with EN translation
- Kildeskatteloven sec. 69 with EN translation
- Klage Captia - COLE EN
- Ligningsloven with EN translation
- Selskabsskatteloven with EN translation

Have been proofread and deemed accurately translated from Danish into English according to the standards laid out by the American Translators Association.

**Signed:** E. Michalski  
Elena Michalski  
Senior Production Manager

**Date:** August 10, 2018



*Cindy A. Galloway*  
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